Circular No. 37—*W. A. D.* (*Mis.*), *dated* 21*st July* 1923.

To—The Executive Engineers of Divisions.
The Presidents of District Boards.
The Presidents of Municipalities.
The Presidents of other Local Bodies.

Expenditure incurred against the provision in the Budget under "30 Grants for Public Improvements."

Sir,

I have the honor to intimate to you that grants sanctioned by Government for public works are at present placed to the credit of the local bodies concerned in the Treasury Accounts and thus constitute an expenditure to Government under the above head, whether the amount so placed to the credit of the local body is expended during the year or spread over a series of years. This method of transferring the full grant at the beginning has proved defective inasmuch as, the unutilised portion of the Government grant could not be made available for expenditure on other beneficial objects.

2. The following procedure is therefore prescribed for the guidance of local bodies in drawing these grants sanctioned by Government. Expenditure will, in the first instance, be incurred by local bodies out of their own funds and at the end of the month, a bill for the Government share of expenditure incurred in accordance with the order sanctioning the grant will be sent to the Audit Office for preaudit and authorising payment of the amount Expenditure incurred in excess of the Government grant for the year for particular works will not be passed without the special order of Government.

3. In cases in which the works are entrusted to the Public Works Department for execution, the local body will place its portion of the estimated amount with the Executive Engineer concerned by a crossed cheque on the Treasury, in favor of the Executive Engineer. On receipt of intimation that this amount has been received from the local body the Executive Engineer will be authorised to incur expenditure both against the amount paid by the local body and the Government grant. The amount paid by the local body will as usual be kept under 'Public Works Deposits—Contributions.' The expenditure incurred by the Executive Engineer every month will be debited to 'Public Works Deposits—Contributions' and '30 Grants for Public Improvements,' in the proportion prescribed by Government in the order sanctioning the project. For this purpose, the head '30 Grants for Miscellaneous Public Improvements, and the required minor head thereunder' may be opened in the charge side of the abstract of receipts and disbursements from July 1923. The Executive Engineers will under no circumstances incur expenditure in excess of the Government share of the estimate and the grant for he year.

I have the honor to be,
Sir,
Your most obedient servant,
T. SATYARAJ CHETTY,
Comptroller.

MISCELLANEOUS DEPARTMENTS.

OFFICE OF THE INSPECTOR-GENERAL OF REGISTRATION IN MYSORE.

Notice dated 15*th April* 1925.

The public are hereby informed that the Bangalore City and Taluk Sub-Registry Offices, which had been located in the Fort, have been removed to building No. 3 in the 4th Main Road, Chamarajendrapet.

V. R. THYAGARAJA IYER,
Inspector-General of Registration.

GOVERNMENT CENTRAL BOOK DEPOT, BANGALORE CITY.

Dated 18*th April* 1925.

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K. SRINIVASARAGHAVACHAR,
Curator.